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MEMORANDUM

TO: Chapter 7 Panel Trustees

FROM: L. Charmayne Mills, Assistant United States Trustee

DATED: December 7, 2001

SUBJECT: Uniform Transaction Codes

As you may know, a system of uniform transaction codes has been developed to standardize the "chart of accounts" currently used by Chapter 7 trustees and to improve the accuracy and quality of the statistics collected for closed chapter 7 asset cases. A Uniform Transaction Code Working Group comprised of representatives from the United States Trustee Program, the National Association of Bankruptcy Trustees and four of the chapter 7 computer service providers (Chase, EPIQ, Eagle Trust and Pro Claim) has met to refine the list of uniform transaction codes which are required nationally and to develop a list of the sub-codes needed to meet local reporting requirements.

The computer service providers will convert your existing systems to the new codes before June 2002. Meetings will be scheduled next year between the trustees and the providers to explain the system. We will advise you of the dates as soon as they are available.

In the meantime, we are attaching the following information for your review:

1. Instructions for Uniform Transaction Codes
2. A list of the Uniform Transaction Codes for Region 16
3. A sample Form 2 with Transaction Codes

If you have any questions, please e-mail them to Bankruptcy Analyst Marjorie Gibson at Marjorie.Gibson@usdoj.gov.

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INSTRUCTIONS FOR UNIFORM TRANSACTION CODES

General Information

- The purpose of the Uniform Transaction Code (UTC) project is to standardize the coding systems already used by trustees.
- The benefits of the project include:
 - improving the quality and accuracy of bankruptcy statistics;
 - creating the foundation for electronic reporting of bankruptcy case receipts and disbursements;
 - reducing the need for and reliance on paper reports;
 - facilitating the creation and adoption of uniform final reports and final accounts;
 - creating a statistical infrastructure that will facilitate electronic case filing and other court initiatives; and
 - meeting the ever-increasing demands from Congress, academia, the court, members of the bankruptcy community, and members of the public for reliable and accurate statistical information about the funds collected and distributed in chapter 7 bankruptcy cases.
- The UTC is a seven-digit code consisting of the four-digit “primary” code, a two-digit sub-code, and a wildcard code. The UTC is assigned to each Form 2 transaction as it occurs. Some transactions will have multiple UTCs (e.g., sales of real property). According to the chapter 7 computer service providers, trustees will have pick-lists or pull-down menus from which to choose the primary code, sub-code and wildcard code. The computer service providers have indicated that their programs can be designed so that the pick-lists will contain only the codes that the trustees need to use.
- The generic or default format of the UTC in printed reports is the four-digit code followed by a dash and the sub-code/wildcard code (e.g., 1110-000). The format of the UTC in electronic transmissions to the USTP is two fields: the “primary” four-digit code is to be in one field, with the sub-code and wildcard code in a second field.
- All of the “primary” four-digit codes are required. In practice, trustees will probably find that they routinely use about 20 of the primary codes. The remaining codes will apply less often, usually to unique transactions. If trustees have questions about which primary code to use, they should consult their UST contact person.
- Sub-codes are primarily used to provide the additional information required by a region or field office for its particular TFRs and TDRs. “00” means no sub-code. The sub-codes used vary by region.
- Wild-cards have the following specific purposes:
 - “0” means no wildcard.

- “1” is used for unclaimed funds turned over to the court. For example, assume a trustee has been unable to locate a real estate secured creditor. The original payment to this creditor was coded as 4120-000. The trustee issues a stop payment on the check, reverses it in his computer system, and issues a new check to turnover to the court the unclaimed funds. The new check is coded as 4120-001. .
- “2” is used to identify non-compensable receipts and disbursements.
- “3” for voids and “4” for stop payments have been provided at the request of some vendors and certain regions. It is anticipated that usage will be limited to these vendors and regions. If used, the original transaction and the reversing transaction must have the same wildcard. It works as follows: assume that the trustee had to re-issue the check to the real estate secured creditor. The UTC for the original check was 4120-000. When the stop payment was issued, the UTC for the original check was changed to 4120-004. The reversing entry was coded as 4120-004. The replacement check was coded as 4120-000.
- While working through the process of developing the UTCs, the USTP’s Chapter 7 Subcommittee and various other working groups identified some additional ways to improve Form 4 and to facilitate the electronic reporting of the data. The implementation of these items is scheduled to coincide with the roll-out of the UTCs. The changes are:
 - Changes to the Format of Form 4: The addition of the “Date Filed or Converted to Chapter 7” in the upper lefthand corner, the deletion of the words “Non-Estate” from the line item “Non-Estate Funds Paid to Third Parties,” and new sub-totals starting at “Total Chapter 7 Administrative Fees and Expenses.” The “Date Filed or Converted to Chapter 7” is the same date that appears in Column 3 of Form 3.
 - Changes to the Form 4 Electronic File: The addition of the “Date Filed or Converted to Chapter 7” as Field 112 in the text file and a change in the format of the case number. To prepare for electronic filing of trustee data, electronic case filing, and the linkage of data from different databases, a uniform format for the case number has been proposed for electronic reporting. This is a ten-digit format that includes the three-digit court division number, the two-digit year of filing, and a five-digit case number (e.g., 7320155555). A list of court division codes is as follows:

SV	731
LA	732
RS	736
SA	738
ND	739

- Implementation and Training

- The chapter 7 computer service providers will meet with their customers during December 2001 through June 2002, to convert the trustees' existing systems to the UTCs. The service providers have indicated their intention to focus on one geographic area at a time, rather than conducting a concurrent nationwide implementation.
- To the extent possible, the United States Trustees and the vendors will coordinate their schedules to provide training to the trustees concurrently with the conversion to the new UTCs. Follow-up telephone conferences and/or in-person sessions will be provided to address questions and issues that arise as the trustees use the UTCs.
- The vendors plan to convert all of the trustees' open cases to the new system. The vendors accomplish the conversion by mapping the old system to the new system. For many of the UTCs, there is a one-to-one match between the trustee's current set of codes and the UTCs. Where a one-to-one match does not exist, the vendor will "map" the current code to the new UTC that most closely applies. Frequently, this will be an "other" category. After the process of mapping old to new codes, trustees and vendors are not required re-code transactions that were entered by the trustee prior to the conversion date (as long as each transaction in the case is assigned one of the UTCs). Trustees are required to use the new UTCs for all transactions that occur after the conversion date.
- One-hundred percent of the transactions in cases filed on or after July 1, 2002, will be coded with the applicable UTCs.
- Trustees who were non-panel as of July 1, 1999, are exempt from converting to the UTCs. However, they still must begin submitting Form 4s for all cases closed on or after July 1, 2002.
- United States Trustees may, at their discretion, grant waivers for non-panel trustees and trustees with old, complex cases that cannot be closed as of July 1, 2002.

- Impact on Form 2 and other Handbook Changes

- The UTC is assigned to each Form 2 transaction as it occurs. At a minimum, the UTC will be a four-digit primary code followed by three zeros (or 001 for payments of unclaimed funds to the Court Registry.) The UTC will appear in a separate column on Form 2 in the format described above.
- UTCs for receipts pertaining to scheduled assets: The UTCs under the sub-heading

“Scheduled Assets” are used for the liquidation of assets listed on the debtor’s original schedules and statements.

- UTCs for receipts pertaining to unscheduled assets: The UTCs under the sub-heading “Assets Not Originally Scheduled” are used for the liquidation of assets added by the debtor on amended schedules and statements and for assets discovered by the trustee. (Note that this involves a procedural change. Unscheduled now means “not originally scheduled,” and a “u” will be used on Form 1 to designate these assets.)
- Refunds of amounts previously paid by the trustee: Examples: the refund of an over-disbursement to a creditor or a return premium when an insured asset is sold. This type of transaction should have the same UTC as the original payment. (These refunds are not part of Gross Receipts.) In addition, this type of refund should be recorded on Form 2 as a negative disbursement.
- Funds deposited to the estate in error and the checks to transfer the funds to the correct estate should use 1280-002. The checks should be recorded as negative deposits.
- NSF checks should have the same UTC as the original receipt and should be recorded as negative deposits.
- Reversals/voids of deposit transactions should be recorded as negative deposits.
- Reversals/voids of disbursement transactions should be recorded as negative disbursements.
- Distributions under \$5 that are turned over to the court should be coded according to the type of payment. Do not use the UTCs for unclaimed funds or court costs.

Section-by-Section Instructions

To simplify the presentation of examples in the remainder of this memo, the wildcard is assumed to be 0 (or 2, when clearly applicable). The trustee should use the appropriate wildcard when coding a real transaction, despite what is shown in the example. UST staff will provide additional guidance concerning the sub-codes required in their region/jurisdiction.

● **Gross Receipts**

- There are 24 “primary” UTCs for receipts, divided into codes for receipts from “Scheduled Assets” and codes for receipts from “Assets Not Originally Scheduled.” The distinction is explained above. Most of these UTCs are self-explanatory.

- The UTCs for Liquidation of Real Property (1110-000 and 1210-000) and Liquidation of Other Personal Property (1129-000 and 1229-000) are used for the liquidation of real and miscellaneous personal property (that is not covered by another UTC) and also for the sale back to the debtor of the equity in the asset. For example, use 1129-000 or 1229-000 when the debtor makes monthly installments to pay off the equity in a personal vehicle, in lieu of turning over the vehicle to the trustee.
- Use 1229-000 for unscheduled miscellaneous refunds such as utility refunds.
- Use 1290-000 for miscellaneous receipts not covered by the other UTCs, with one exception. In those jurisdictions that require sub-code 01, use 1290-010 for funds turned over to the chapter 7 trustee in a converted case.
- Use 1130 and 1230 for rents received from operating chapter 7 cases rather than the codes for rents.
- Funds Paid to Debtor
 - Use 8100-002 for the exemptions paid to the debtor.
 - Use 8200-002 when surplus funds are paid to the debtor(s), including shareholders and limited partners. However, use 8200-052 in those jurisdictions that require separate disclosure and tracking of payments to equity security holders. Trustees in all jurisdictions use 8200-002 for the payment of surplus funds to individual debtors.
 - If other payments are made to the debtor, use 8500-00x. See the next section for further information.
- Funds Paid to Third Parties (including the debtor)
 - This Form 4 line item is used to report funds, other than exemptions and excess funds, disbursed to the debtor, and funds disbursed or turned over in the case by the trustee to third parties who are not parties in interest. Examples may include: payments to non-debtor spouses or other non-debtor co-owners from sales of property in which they have an interest; escrow and other deposit refunds; and tax refunds where a portion belongs to the debtor. Funds disbursed in this category may or may not be compensable, depending upon the facts of the case.
 - If the payments are not compensable, use wildcard 2, as in 8500-002.
 - Do not use this UTC for the payment of exemptions or excess funds to the debtor. See the previous section for the UTCs to use.

- Secured Claims

- Real Estate – UTCs are provided for payments of consensual liens, such as mortgages and deeds of trustee (4110-000), and payments of non-consensual liens, such as judgments and mechanics liens (4120-000).
- Personal Property & Intangibles – UTCs are provided for payments of consensual liens, such as UCC and chattel (4210-000), and payments of non-consensual liens, such as judgments and storage liens (4220-000).
- IRS Tax Liens and Other Government Tax Liens: UTCs are provided for pre-petition IRS secured tax liens (4300-000), pre-petition secured real property tax liens (4700-000); and pre-petition secured income, sales, personal property, and other state/local tax liens (4800-000).

- Priority Claims: Chapter 7 Administrative Fees and Expenses

While most are self-explanatory, some need amplification:

- Sub-codes are not used for Trustee Compensation and Expenses, Legal Fees and Expenses, Accounting Fees and Expenses, Realtor Fees and Expenses, and Auctioneer Fees and Expenses, with two exceptions. Some jurisdictions require a break-out of Special Counsel and Special Accountant for Trustees. Accordingly, sub-codes have been created for these items.
- To illustrate how these UTCs are used, assume that a trustee retains an outside firm to handle general legal matters for the estate and special counsel to handle a personal injury suit. The fees paid to the outside firm are coded as 3210-000, and the fees to the special counsel are coded as 3210-060.
- If the sub-codes are not required in a jurisdiction, special counsel fees are coded under 3210-000.
- There are some special considerations for Other Professional Fees and Expenses. This line item is broken down into 5 categories:
 - Attorney for Debtor
 - Appraiser for Trustee
 - Arbitrator/Mediator for Trustee
 - Consultant for Trustee
 - Other Professionals
- For payments to Other Professionals, use 3991-000 for fees and 3992-000 for expenses. However, some jurisdictions require a further breakdown. Sub-codes

have been provided under both fees and expenses to accommodate the needs of these jurisdictions. Use “000” whenever one of the sub-codes is not used by the region. Note:

- It is understood that payments to “other professionals” will not be consistently coded. For example, fees paid to a Collection Agent for Trustee will be coded as 3991-000 in one locale and as 3991-320 in another locale.
- It is important to remember that the purpose of the “other professional” sub-codes is to capture the information locally for the TFR, TDR, and similar reasons. The purpose is not to track a miscellaneous professional type for national statistical reporting purposes. If it later becomes desirable to capture this information nationally, a four-digit primary code (like 3701-000 for Attorney for Debtor Fees) will be established.
- Generally, use 2690-000 for all expenses of operating chapter 7 cases. Some jurisdictions have specified sub-codes for management company fees (2690-460) and expenses (2690-470), and administrative wages, including tax and other withholdings (2690-720), and related employer payroll taxes (2690-730). All other operating chapter 7 expenses go under 2690-000.
- Regarding the UTCs for Other Expenses:
 - The UTC for Bond Payments (2300-000) includes premiums for blanket bonds and separate case bonds.
 - Admin. Rent (2410-000) refers to post-petition storage fees, leases, and similar expenses.
 - Costs to Secure/Maintain Property (2420-000) includes casualty insurance, locksmiths, security personnel, repairs, and similar expenses. Several jurisdictions require that insurance be separately disclosed in the TFR and TDR. In these jurisdictions only, use 2420-750 for insurance and use 2420-000 for other costs to secure/maintain property.
 - Costs re Sale of Property (2500-000) includes advertising by the trustee, certain real estate closing costs, and other expenses related to the sale of property that are not covered by other UTCs. Note that there are separate UTCs for Realtor Fees and Expenses (3510-000 and 3520-000), Auctioneer Fees and Expenses (3610-000, 3620-000, 3630-000, and 3640-000), and post-petition real estate taxes paid through escrow (2820-000).
- Other Chapter 7 Administrative Expenses (2990-000) is a catch-all for expenses not covered by the other UTCs. It has only one sub-code. Where required, use 2990-800 for Superpriority Administrative Expenses (§ 364(c)(1) and § 507(b))

and 2990-000 for everything else that goes in the category

- The UTCs for Income Taxes - IRS (2810-000) and Other State and Local Taxes (2820-000) cover post-petition chapter 7 administrative taxes (except for payroll taxes in chapter 7 operating cases – see above).
- The UTC for UST Quarterly Fees paid during the chapter 7 case is 2950-000.
- The UTC for adversary and other filing fees paid to the court is 2700-000. Do not use this UTC for unclaimed funds and claims under \$5 that are turned over to the court. See General Overview for coding unclaimed funds and claims under \$5.

- Priority Claims: Prior Chapter Fees/Expenses

Although many of these UTCs are self-explanatory and the previous commentary may apply, the following additional clarification is needed:

- These UTCs pertain only to prior chapter fees and expenses that are unpaid at the time of conversion to chapter 7. The trustee does not code deposits and payments that occurred during the pendency of the case in the prior chapter.
- Under prior chapter legal fees and expenses, 6210-000 and 6220-000 are used for Attorney for Trustee/D-I-P Fees and Expenses (Other Firm). Some jurisdictions have specified that Attorney for D-I-P (Other Firm) be tracked separately from Attorney for Trustee (Other Firm). In these jurisdictions only, 6210-000 and 6220-000 will be used for Attorney for Trustee Fees and Expenses (Other Firm) and 6210-160 and 6220-170 will be used for Attorney for D-I-P Fees and Expenses (Other Firm).
- Some jurisdictions require a break-out of the costs associated with Chapter 11 Special Counsel and Chapter 11 Special Accountant. Accordingly, sub-codes have been created for these items.
- Unless otherwise required in a local jurisdiction, Other Prior Chapter Professional Fees and Expenses are captured in two categories: 6700-000 for fees and 6710-000 for expenses. The UTCs for Prior Chapter Income Taxes - IRS (6810-000) and Prior Chapter Other State and Local Taxes (6820-000) cover post-petition taxes that remain unpaid at the time of conversion to chapter 7. Some jurisdictions have specified that chapter 12/13 taxes must be segregated from chapter 11 taxes. In that event, use sub-code 850 for Prior Chapter Income Taxes - IRS (Chapter 12/13), sub-code 860 for Prior Chapter State and Local Taxes (Chapter 12/13), and sub-code 000 for unpaid post-petition taxes stemming from chapter 11.
- Under Prior Chapter Operating Expenses, there are separate UTCs for trade debt (6910-000); administrative rents (6920-000) such as storage fees and leases; and

other operating expenses (6950-000). Some jurisdictions use sub-codes for chapter 12/13 operating expenses (6950-800), and administrative wages (6950-720) and the related payroll taxes (6950-730). All other Prior Chapter Other Operating Expenses go under 6950-000.

- One UTC is used for Other Prior Chapter Administrative Expenses (6990-000).

- Priority Creditor Claims

- These line items and UTCs are self-explanatory. No sub-codes are used.
- Note that the employer portion of payroll taxes on Wage Claims (5300-000) is classified under Claims of Governmental Units (5800-000).

- General Unsecured Claims

- Timely filed general unsecured claims go under 7100-000, except for jurisdictions that require a further breakdown for payments to unsecured credit card holders (7100-900) and for payments of “R. 3002(c)(6)” Surplus Claims (7100-910).
- Tardy general unsecured claims go under 7200-000, and fines and penalties are coded as 7300-000.
- Claims that are equitably or consensually subordinated to all other creditors’ claims go under 7400-000.
- Interest on priority and general unsecured claims (in surplus cases) is classified under 7990-000.

- Miscellaneous

- Account Transfers are coded as 9999-000.

Adding and Changing UTCs

- Adding New Primary Codes, Sub-Codes, or Wildcards: Changes, additions, or deletions to the primary codes, sub-codes, and wildcards will be limited (e.g., semi-annually or annually) and coordinated through the Program’s Office of Review and Oversight (ORO). For the first 90 days after implementation, ORO will collect suggested changes and present them to the Transaction Code Working Group (which includes vendor, trustee, and Program representatives). The approved changes will be published as “technical amendments.” Thereafter, ORO will collect the suggestions and present them, along with the justification, to the Working Group no more than once or twice a year.
- Activation of Sub-Codes Not Currently Used by Trustee: There are currently 63 possible

sub-codes. As mentioned above, trustees will have pick-lists or pull-down menus from which to choose the primary code, sub-code and wildcard code. These pick-lists will be set up to contain only the UTCs that the trustees need to use. In general, this means that the pick-lists will contain all of the “primary” four-digit codes; none, one or more of the sub-codes; and at least three of the wildcard codes. If a United States Trustee later determines that an unused sub-code needs to be activated, the vendor and trustee will be notified to activate and use the sub-code in the future. In addition, a trustee may approach the United States Trustee about the activation of a sub-code.

- Changes to Vendor-Specific Codes: If additional codes are used within a specific vendor’s software, they are not covered by these policies. However, these codes should complement the UTC scheme and enable data to be accumulated according to this scheme. Any limitations on the ability to add, delete or change the vendor-specific codes should be determined by the vendor.

All Uniform Transaction Codes and Sub-Codes for Region 16

Note: Wildcards xx0, xx1, and xx2 are required for all trustees.
Use of the sub-codes and remaining wildcards will vary due to local or vendor requirements.

FORM 4 CATEGORY	TRANSACTION CODE INFORMATION		
	T-CODE	SUB-CODE	DESCRIPTION
PRIORITY CLAIMS			
CH 7 ADMIN FEES/EXP			Ch. 7 Administrative Fees and Expenses
Trustee Fees	2100	00x	Trustee Compensation
Trustee Expenses	2200	00x	Trustee Expenses
Legal Fees & Exp.			Professional Fees and Expenses
Trustee's Firm-Fees	3110	00x	Attorney for Trustee Fees (Trustee Firm)
Trustee's Firm-Exp	3120	00x	Attorney for Trustee Expenses (Trustee Firm)
Other Firm's Fees	3210	00x	Attorney for Trustee Fees (Other Firm)
Other Firm's Exp	3210	60x	Attorney for Trustee Expenses (Other Firm)
	3220	00x	Attorney for Trustee Expenses (Other Firm)
	3220	61x	
Acctg Fees and Exp.			
Trustee's Firm Fees	3310	00x	Accountant for Trustee Fees (Trustee Firm)
Trustee's Firm Exp.	3320	00x	Accountant for Trustee Expenses (Trustee Firm)
Other Firm's Fees	3410	00x	Accountant for Trustee Fees (Other Firm)
Other Firm's Exp	3410	58x	Accountant for Trustee Expenses (Other Firm)
	3420	00x	Accountant for Trustee Expenses (Other Firm)
	3420	59x	
Real Estate Comm.			
	3510	00x	Realtor for Trustee Fees (Real Estate Commissions)
	3520	00x	Realtor for Trustee Expenses
Auctioneer/			
Liquidator Fees	3610	00x	Auctioneer for Trustee Fees (including buyers premiums)
Auctioneer/	3630	00x	On-line Auctioneer for Trustee Fees (including buyers premiums)
Liquidator Exp	3620	00x	Auctioneer for Trustee Expenses
Other Professional Fees/Exp.	3640	00x	On-line Auctioneer for Trustee Expenses
	3701	00x	Attorney for Debtor Fees
	3702	00x	Attorney for Debtor Expenses
	3711	00x	Appraiser for Trustee Fees
	3712	00x	Appraiser for Trustee Expenses
	3721	00x	Arbitrator/Mediator for Trustee Fees
	3722	00x	Arbitrator/Mediator for Trustee Expenses
	3731	00x	Consultant for Trustee Fees
	3732	00x	Consultant for Trustee Expenses
	3991	00x	Other Professional Fees (Used for misc. professionals, unless the following subcodes apply:)
	3991	12x	Attorney for Creditor Fees
	3991	32x	Collection Agent for Trustee Fees
	3991	40x	Field Representative/Adjuster for Trustee Fees
	3991	46x	Management Company for Trustee Fees
	3991	50x	Personal Property Broker for Trustee Fees
	3991	54x	Private Investigator for Trustee Fees
	3991	62x	Surveyor for Trustee Fees
	3992	00x	Other Professional Expenses (Used for misc. professionals, unless the following subcodes apply)
	3992	13x	Attorney for Creditor Expenses
	3992	33x	Collection Agent for Trustee Expenses
	3992	41x	Field Representative/Adjuster for Trustee Expenses
	3992	47x	Management Company for Trustee Expenses
	3992	51x	Personal Property Broker for Trustee Expenses
	3992	55x	Private Investigator for Trustee Expenses
	3992	63x	Surveyor for Trustee Expenses

All Uniform Transaction Codes and Sub-Codes for Region 18

Note: Wildcards xx0, xx1, and xx2 are required for all trustees.
Use of the sub-codes and remaining wildcards will vary due to local or vendor requirements.

FORM 4 CATEGORY	TRANSACTION CODE INFORMATION		
	T-CODE	SUB-CODE	DESCRIPTION
Exp of Oper. Ch 7	2690	00x	Chapter 7 Operating Expenses (includes wages, payroll taxes, and other taxes paid during operation,
	2690	46x	
	2690	47x	
	2690	72x	
	2690	73x	
Other Expenses	2300	00x	Bond Payments
	2410	00x	Admin. Rent (post-petition storage fees, leases, etc.)
	2420	00x	Costs to Secure/Maintain Property (E.g., casualty insurance, locksmiths, repairs)
	2500	75x	Costs Re Sale of Property (excludes realtor commissions/expenses, includes closing costs, advertising by trustee)
	2990	00x	Other Chapter 7 Administrative Expenses
Income Taxes - IRS Other State/Local Taxes U.S. Trustee Fees Court Costs	2810	00x	Income Taxes - Internal Revenue Service (post-petition)
	2820	00x	Other State or Local Taxes (post-petition, including post-petition real estate taxes)
	2950	00x	U.S. Trustee Quarterly Fees
	2700	00x	Clerk of the Court Costs (includes adversary and other filing fees)
PRIOR CHAPTER ADMIN. FEES/EXP			Prior Chapter Administrative Fees and Expenses
Trustee Fees Trustee Expenses Legal Fees & Exp. Trustee's Firm-Exp Other Firm's Fees	6101	00x	Trustee Compensation (Chapter 11)
	6102	00x	Trustee Expenses (Chapter 11)
	6110	00x	Attorney for Trustee Fees (Trustee Firm) (Chapter 11)
	6120	00x	Attorney for Trustee Expenses (Trustee Firm) (Chapter 11)
	6210	00x	Attorney for Trustee/D-I-P Fees (Other Firm) (Chapter 11)
Other Firm's Exp	6210	16x	
	6210	60x	
	6220	00x	Attorney for Trustee/D-I-P Expenses (Other Firm) (Chapter 11)
	6220	17x	
	6220	61x	
Acctg Fees and Exp. Trustee's Firm Fees Trustee's Firm Exp. Other Firm's Fees Other Firm's Exp	6310	00x	Accountant for Trustee Fees (Trustee Firm) (Chapter 11)
	6320	00x	Accountant for Trustee Expenses (Trustee Firm) (Chapter 11)
	6410	00x	Accountant for Trustee/D-I-P Fees (Other Firm) (Chapter 11)
	6410	56x	
	6420	00x	Accountant for Trustee/D-I-P Expenses (Other Firm) (Chapter 11)
Real Estate Comm.	6420	59x	
	6510	00x	Realtor for Trustee/D-I-P Fees (Real Estate Commissions) (Chapter 11)
	6520	00x	Realtor for Trustee/D-I-P Expenses (Chapter 11)
	6610	00x	Auctioneer Fees (Chapter 11) (including buyers premiums)
	6630	00x	On-line Auctioneer for Trustee Fees (Chapter 11) (including buyers premiums)
Auctioneer/ Liquidator Fees Auctioneer/ Liquidator Exp Other Professional Fees/Exp.	6620	00x	Auctioneer Expenses (Chapter 11)
	6640	00x	On-line Auctioneer for Trustee Expenses (Chapter 11)
	6700	00x	Other Professional Fees (Prior Chapter)
	6700	10x	(6700-000 is used for misc. prior chapter professionals, unless the following subcodes apply.)
	6700	12x	Accountant for Creditor's Committee Fees (Chapter 11)
	6700	14x	Attorney for Creditor's Committee Fees (Chapter 11)
	6700	18x	Attorney for Debtor's Committee Fees (Chapter 11)
	6700	20x	Attorney for Debtor's Committee Fees (Chapter 11)
	6700	22x	Attorney for Disbursing Agent Fees (Chapter 11)
	6700	28x	Attorney for Receiver Fees (Chapter 11)
	6700	30x	Appraiser Fees (Chapter 11)
	6700	32x	Appraiser Fees (Chapter 11)
	6700	34x	Appraiser Fees (Chapter 11)
	6700	36x	Appraiser Fees (Chapter 11)
	6700	38x	Appraiser Fees (Chapter 11)
	6700	40x	Field Representative/Adjuster Fees (Chapter 11)
	6700	40x	
	6700	40x	
	6700	40x	
	6700	40x	

All Uniform Transaction Codes and Sub-Codes for Region 16

Note: Wildcards xx0, xx1, and xx2 are required for all trustees.
Use of the sub-codes and remaining wildcards will vary due to local or vendor requirements.

FORM 4 CATEGORY	TRANSACTION CODE INFORMATION	
	T-CODE	SUB-CODE DESCRIPTION
Income Taxes - IRS	6700	46x
	6700	48x
	6700	50x
	6700	54x
	6700	56x
	6700	62x
	6710	00x
	6710	11x
	6710	13x
	6710	15x
Other State/Local Taxes	6710	19x
	6710	21x
	6710	23x
	6710	29x
	6710	31x
	6710	33x
	6710	35x
	6710	37x
	6710	39x
	6710	41x
Operating Expenses	6710	47x
	6710	49x
	6710	51x
	6710	55x
	6710	57x
	6710	63x
	6810	00x
	6810	85x
	6820	00x
	6820	86x
Other Expenses	6910	00x
	6920	00x
	6950	00x
	6950	72x
	6950	73x
	6950	71x
	6990	00x
	6990	00x
	6990	00x
	6990	00x
PRIORITY CREDITORS	5300	00x
	5400	00x
	5700	00x
	5800	00x
	5200	00x
	5500	00x
	5600	00x
	5900	00x
	5900	00x
	5900	00x
GENERAL UNSECURED CLAIMS	7100	00x
	7100	90x
	7100	91x
	7200	00x
	7300	00x
	7400	00x
	7990	00x
	9999	000
	9999	000
	9999	000

Management Company Fees (Chapter 11)
Mediator Fees (Chapter 11)
Personal Property Broker Fees (Chapter 11)
Private Investigator Fees (Chapter 11)
Receiver's Commission (Chapter 11)
Surveyor Fees (Chapter 11)

Other Professional Expenses (Prior Chapter)
(6710-000 is used for misc. prior chapter professionals, unless the following subcodes apply.)
Accountant for Creditor's Committee Expenses (Chapter 11)
Attorney for Creditor Expenses (Chapter 11)
Attorney for Creditor's Committee Expenses (Chapter 11)
Attorney for Debtor Expenses (Chapter 12 or 13)
Attorney for Disbursing Agent Expenses (Chapter 11)
Attorney for Receiver Expenses (Chapter 11)
Appraiser Expenses (Chapter 11)
Arbitrator Expenses (Chapter 11)
Collection Agent Expenses (Chapter 11)
Consultant Expenses (Chapter 11)
Disbursing Agent Expenses (Chapter 11)
Examiner Expenses (Chapter 11)
Field Representative/Adjuster Expenses (Chapter 11)
Management Company Expenses (Chapter 11)
Mediator Expenses (Chapter 11)
Personal Property Broker Expenses (Chapter 11)
Private Investigator Expenses (Chapter 11)
Receiver's Expenses (Chapter 11)
Surveyor Expenses (Chapter 11)

Income Taxes - Internal Revenue Service (Prior Chapter)
Income Taxes - Internal Revenue Service (Chapter 12 or 13)
Other State and Local Taxes (Chapter 12 or 13)

Trade Debt (Chapter 11)
Admin. Rent (post-petition storage fees, leases, etc.) (Chapter 11)
Other Operating Expenses (includes chapter 11 sales and payroll taxes paid during chapter 7, except to the extent that the following subcodes apply.)
Administrative Post-Petition Wages (includes tax and other withholdings)
Taxes on Administrative Post-Petition Wages (employer payroll taxes)
Other Operating Expenses (Chapter 12 or 13)

Other Prior Chapter Administrative Expenses
Priority Creditors
Wages-- 507(a)(3)
Contributions to Employee Benefit Plans-- 507(a)(4)
Alimony & Child Support-- 507(a)(7)
Claims of Governmental Units-- 507(a)(8)
Unsecured Claims Allowed Under 502(f) to 507(a)(2)
Unsecured Claims of Farmers/Fisherman-- 507(a)(5)
Deposits-- 507(a)(6)
Federal Depository Institutions-- 507(a)(9)

General Unsecured Claims
General Unsecured 726(a)(2)
Tardy General Unsecured 726(a)(3)
Fines, Penalties 726(a)(4)
Subordinated General Unsecured (Equitably or consensually subordinated to all other creditors' claims)
Surplus Case Interest on Unsecured Claims (including priority)

Miscellaneous
Account Transfers

10/12/01

FORM 2
SAMPLE CASH RECEIPTS AND DISBURSEMENTS RECORD
WITH TRANSACTION CODES

Case No.: 416-00-75484
Case Name: Sam Martin dba Martin Cards
Taxpayer ID#: 31-23334567
For period Ending: 06/30/02

Trustee Name Jenny Ward
Bank Name Bank One
Checking Account No. 011618
Blanket Bond \$750,000

(Note: "xx" is used where sub-code could apply.)

1 Transaction Date	2 Check or Ref. #	3 Paid to/ Received From	4 Description of Transaction	T-Code	5 Deposit \$	6 Disbursement \$	7 Checking Acct. Balance
12/10/00	1	Sam Martin	Funds turned over from D-I-P	1290-xx0	500.00		500.00
12/15/00	8	Steve James	November 2000 rent	1122-000	500.00		1,000.00
12/31/00	21	Bank One	Interest	1270-000	1.25		1,001.25
01/02/01	1001	National Ins. Co.	Insurance premium-rental property	2420-000		500.00	501.25
01/02/01	3	Hall Cards	Payment on accounts receivable	1121-000	1,300.00		1,801.25
01/15/01	14	Steve James	December and January rent	1122-000	1,000.00		2,801.25
01/23/01	3	Card Enterprises	Payment on accounts receivable	1121-000	700.00		3,501.25
01/31/01	21	Bank One	Interest	1270-000	10.00		3,511.25
02/15/01		Bank One	Transfer to Savings	9999-000		1,000.00	2,511.25
02/15/01	14	Steve James	February rent	1122-000	500.00		3,011.25
02/20/01	14	Steve James	NSF check - February rent	1122-000	(500.00)		2,511.25
02/21/01	14	Steve James	Redeposit NSF check - Feb. rent	1122-000	500.00		3,011.25
02/28/01	21	Bank One	Interest	1270-000	7.50		3,018.75
03/31/01	21	Bank One	Interest	1270-000	7.50		3,026.25
04/30/01	21	Bank One	Interest	1270-000	7.50		3,033.75
05/31/01	21	Bank One	Interest	1270-000	7.50		3,041.25
06/15/01	2	Joe Fish	Sale of rental property per 3/1/00 ct. order				3,041.25
			Gross sales price: 90,000.00	1110-000	32,300.00		35,341.25
			Bank lien (50,000.00)	4110-000			35,341.25
			Realtor's comm. (5,400.00)	3510-000			35,341.25
			Realtor's expenses (500.00)	3520-000			35,341.25
			Costs of sale (1,800.00)	2500-000			35,341.25
06/28/01	1002	Lily Spence	Art work appraisal per 2/26/00 ct. order	3711-000		500.00	34,841.25
06/30/01	21	Bank One	Interest	1270-000	38.75		34,880.00
07/15/01		Bank One	Transfer to Savings	9999-000		13,000.00	21,880.00
07/22/01	5	Fred Sands	Installment sale of art work - 1st pmt	1129-000	5,000.00		26,880.00
07/31/01	21	Bank One	Interest	1270-000	38.75		26,918.75
08/05/01		National Ins. Co.	Pro-rated return premium (rental prop. ins.)	2420-000		(250.00)	27,168.75
08/25/01		George Bellows	Settlement of malpractice claim	1280-002	500,000.00		527,168.75
08/28/01	1003	Est. of Steve Martin	Transfer funds deposited in error	1280-002	(500,000.00)		27,168.75
08/31/01	21	Bank One	Interest	1270-000	22.50		27,191.25
09/30/01	21	Bank One	Interest	1270-000	22.50		27,213.75
10/01/01	1004	Green Bond Co.	Annual bond premium	2300-000		75.00	27,138.75
10/05/01	5	Fred Sands	Final pmt. art work	1129-000	5,000.00		32,138.75
10/15/01	1005	Sam Martin	Payment of art work exemption	8100-002		425.00	31,713.75
10/31/01		Bank One	Transfer to Savings	9999-000		10,000.00	21,713.75
10/30/01	21	Bank One	Interest	1270-000	20.00		21,733.75
11/30/01	21	Bank One	Interest	1270-000	10.00		21,743.75
12/31/01	21	Bank One	Interest	1270-000	10.00		21,753.75
01/15/02	18	Jeffers Law Firm	Proceeds from unsched. preference action	1241-000	25,000.00		46,753.75
01/31/02		Bank One	Transfer from savings	9999-000	24,500.00		71,253.75
01/31/02	21	Bank One	Interest	1270-000	36.75		71,290.50
02/15/02	1006	National Bank	Secured creditor-lien against receivables	4210-000		2,000.00	69,290.50
02/15/02	1007	IRS	Secured creditor-tax lien	4300-000		10,000.00	59,290.50
02/15/02	1008	Sandra Martin	Priority creditor-alimony	5700-000		5,000.00	54,290.50
02/15/02	1009	Sally Jenkins, Esq	Ch. 7 Atty. Fees 3,000.00	3210-000		3,125.00	51,165.50
02/15/02			Ch. 7 Atty. Exp. 125.00	3220-000			51,165.50
02/15/02	1010	Jeffers Law Firm	Special Counsel	3210-xx0		5,750.00	45,415.50
02/15/02	1011	IRS	Balance due--2001 & 2002 tax returns	2810-000		2,750.00	42,665.50
02/15/02	1012	Jones, CPA.	Prepare estate tax returns	3410-000		500.00	42,165.50
02/15/02	1013	United States Trustee	Quarterly fees	2950-000		750.00	41,415.50
02/15/02	1014	Clerk of Court	Court fees	2700-000		85.86	41,329.64
02/15/02	1013	Jim's Repairs	Ch. 11 trade debt	6910-000		750.00	40,579.64
02/15/02	1014	Standard Leasing	Equipment leases-ch 11	6950-000		2,256.00	38,323.64
02/15/02	1015	Stacey's Bookkeeping	Accounting services-ch 11	6410-xx0		1,600.00	36,723.64
02/15/02	1016	Anytown Bank VISA	General unsecured--50%	7100-xx0		3,750.00	32,973.64
02/15/02	1017	Frank's Tire & Auto	General unsecured--50%	7100-000		1,652.50	31,321.14

10/12/01

FORM 2
SAMPLE CASH RECEIPTS AND DISBURSEMENTS RECORD
WITH TRANSACTION CODES

Case No.: 416-00-75484
Case Name: Sam Martin dba Martin Cards
Taxpayer ID#: 31-23334567
For period Ending: 06/30/02

Trustee Name Jenny Ward
Bank Name Bank One
Checking Account No. 011618
Blanket Bond \$750,000

(Note: "xx" is used where sub-code could apply.)

1 Transaction Date	2 Check or Ref. #	3 Paid to/ Received From	4 Description of Transaction	T-Code	5 Deposit \$	6 Disbursement \$	7 Checking Acct. Balance
02/15/02	1018	NuBank Mastercard	General unsecured--50%	7100-xx0		7,500.00	23,821.14
02/15/02	1019	Dr. Samuel Chang	General unsecured--50%	7100-000		6,000.00	17,821.14
02/15/02	1020	Anytown Hospital	General unsecured--50%	7100-000		7,512.14	10,309.00
02/15/02	1021	Jenny Ward, Trustee	Trustee Fees	9,740.78 2100-000		10,309.00	0.00
			Trustee Expenses	568.22 2200-000			0.00
05/15/02		Stacey's Bookkeeping	Void check: business closed/cannot locate creditor	6410-xx0		(1,600.00)	1,600.00
05/15/02	1022	Court Registry	Unclaimed pmt. to Stacey's Bkpping.	6410-xx1		1,600.00	0.00

Column Totals

Less Bank Transfers

Subtotals

Less Payments to debtors

Net

96,540.50 96,540.50

24,500.00 24,000.00

72,040.50 72,540.50

425.00

72,040.50 72,115.50

Calculation of Trustee Comp:

For Illustrative Purposes Only

Checking, net receipts	55,890.50
Adj. for prop. sale	
+ Gross sales price	90,000.00
- Net proceeds	(16,150.00)
Savings (interest)	500.00
Total Gross Receipts:	130,240.50
Exemption to Debtor	(425.00)
Net Receipts	129,815.50
Max. Comp.	9,740.78

All Uniform Transaction Codes and Sub-Codes for Region 16

Note: Wildcards xx0, xx1, and xx2 are required for all trustees.
Use of the sub-codes and remaining wildcards will vary due to local or vendor requirements.

FORM 4 CATEGORY			TRANSACTION CODE INFORMATION	
	T-CODE	SUB-CODE	DESCRIPTION	
	xxxx	000	<i>Default</i> Four-digit transaction code, no sub-code and no wildcard.	
	xxxx	xx0	<i>Wildcards</i> No wild-card	
	xxxx	xx1	Unclaimed Funds Turned Over to Court (required for all funds turned over to the court)	
	xxxx	xx2	Non-Compensable Receipts/Disbursements (xx0 or xx1 = Compensable Transaction)	
	xxxx	xx3	Void (vendor will specify if this is needed)	
	xxxx	xx4	Stop Payments (vendor will specify if this is needed)	
GROSS RECEIPTS			<i>Scheduled Assets</i> (Assets per the debtor's original schedules and statements)	
	1110	00x	Liquidation of Real Property (Schedule A) (Includes sale of equity back to debtor)	
	1121	00x	Notes and Accounts Receivable	
	1122	00x	Rents (pertaining to scheduled real or personal property)	
	1123	00x	Royalties and Dividends (pertaining to scheduled real or personal property)	
	1124	00x	Tax Refunds	
	1129	00x	Liquidation of Other Schedule B Personal Property (not listed above)	
	1130	00x	Revenue from Operating Chapter 7	
	1141	00x	Preference/Fraudulent Transfer Litigation	
	1142	00x	Personal Injury Litigation	
	1149	00x	Other Litigation/Settlements	
	1180	00x	Non-Estate Receipts	
			<i>Assets Not Originally Scheduled</i> (Includes unscheduled assets and new assets listed on amended schedules)	
	1210	00x	Liquidation of Real Property (Includes sale of equity back to debtor)	
	1221	00x	Notes and Accounts Receivable	
	1222	00x	Rents (pertaining to real and personal property not originally scheduled)	
	1223	00x	Royalties and Dividends (pertaining to real and personal property not originally scheduled)	
	1224	00x	Tax Refunds	
	1229	00x	Liquidation of Other Personal Property	
	1230	00x	Revenue from Operating Chapter 7	
	1241	00x	Preference/Fraudulent Transfer Litigation	
	1242	00x	Personal Injury Litigation	
	1249	00x	Other Litigation/Settlements	
	1270	00x	Interest Income (from estate bank accounts/investments - only)	
	1280	00x	Non-Estate Receipts	
	1290	00x	Other Receipts	
	1290	01x		Funds Turned Over in Converted Case
FUNDS PD. TO DEBTOR			<i>Funds Paid to Debtor</i>	
Exemptions	8100	002	Exemptions	
Excess Funds	8200	002	Surplus Funds Paid to Debtor 726 (a)(6)	
	8200	052	(8200-002 includes prnts. to shareholders and limited partners, unless the sub-code applies)	Equity Security Holders
FUNDS PAID TO THIRD PARTIES	8500	00x	<i>Funds Paid to Third Parties</i>	
			<i>Secured Claims</i>	
Real Estate	4110	00x	Real Estate--Consensual Liens (mortgages, deeds of trust, PMSI)	
	4120	00x	Real Estate--Non-consensual Liens (judgments, mechanics liens)	
Pers. Prop. & Intang.	4210	00x	Pers. Prop. & Intangibles--Consensual Liens (UCC, chattel, PMSI)	
	4220	00x	Pers. Prop. & Intangibles--Non-consensual Liens (judgments, storage liens)	
IRS Tax Liens	4300	00x	Internal Revenue Service Tax Liens (pre-petition)	
	4700	00x	Real Property Tax Liens (pre-petition)	
Other Gov. Tax Liens	4800	00x	State and Local Tax Liens (pre-petition income, sales, personal property -- not real property)	